Hearing Date and Time: February 2, 2011 at 9:45 a.m. (EST)
Response Deadline: January 21, 2011 at 4:00 p.m. (EST)

MCKOOL SMITH P.C.
One Bryant Park, 47th Floor
New York, NY 10036
Telephone: (212) 402-9400
Facsimile: (212) 402-9444
Peter S. Goodman

- and -

MCKOOL SMITH P.C.
600 Travis, Suite 7000
Houston, TX 77002
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Nicholas Zugaro (*pro hac vice*)

Counsel to the Liquidating Trustee

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re	:	**Chapter 11 Case No.**
BEARINGPOINT, INC., et al.,	:	**09 - 10691 (REG)**
Debtors.	:	**(Jointly Administered)**

NOTICE OF LIQUIDATING TRUSTEES' SECOND OMNIBUS MOTION FOR DEEMED SCHEDULE AMENDMENTS
(CLAIMS DISPUTED UNDER SECTION 502(D))

PLEASE TAKE NOTICE THAT:

A hearing (the ***"Hearing"***) to consider the Second Omnibus Motion, dated December 29, 2010 (the ***"Second Omnibus Motion")***, of John DeGroote Services, LLC (the ***"Liquidating Trustee"***) as Liquidating Trustee to the BearingPoint, Inc. Liquidating Trust (the ***"Trust"***) to amend certain of the Debtors' scheduled claims shall be held before Honorable Robert E. Gerber, United States Bankruptcy Judge, Room 621 of the United States Bankruptcy Court for the

Southern District of New York, Alexander Hamilton Custom House, One Bowling Green, New York, New York 10004, on February 2, 2011 at 9:45 a.m. **(Eastern Time)**, or as soon thereafter as counsel may be heard.

The deadline to file any responses to the Second Omnibus Motion is January 21, 2011 at 4:00 p.m. **(Eastern Time)** (the ***"Objection Deadline"***).

PLEASE TAKE FURTHER NOTICE that objections, if any, to the Second Omnibus Motion, must be in writing, must (a) conform to the Federal Rules of Bankruptcy Procedure (the ***"Bankruptcy Rules"***), the Local Rules of the Bankruptcy Court for the Southern District of New York, and any case management orders in these chapter 11 cases, (b) set forth the name of the objecting party, the nature and amount of claims or interests held or asserted by the objecting party against the Debtors' estates or property, and (c) set forth the basis for the objection and the specific grounds therefore, and must be filed no later than the Objection Deadline with the Bankruptcy Court electronically in accordance with General Order M-242 (General Order M-242 and the User's Manual for the Electronic Case Filing System may be found at www.nysb.uscourts.gov, the official website for the Bankruptcy Court).

Registered users of the Bankruptcy Court's case filing system must electronically file their objections and responses. All other parties in interest must file their responses on a 3.5 inch floppy disk or flash drive, preferably in Portable Document Format (PDF), Microsoft Word or any other Windows-based word processing format (with a hard copy delivered directly to the chambers of the Hon. Robert E. Gerber), in accordance with General Order M-182 – electronic Means for Filing, Signing, and Verification of Documents, dated June 26, 1997.

Any objections or responses must also be served upon the following parties so as to be received no later than the Objection Deadline:

Counsel to the Liquidating Trustee
McKool Smith P.C. 600 Travis Street, Suite 7000 Houston, Texas 77002 Attn: Basil A. Umari, Esq.

Dated: December 30, 2010
New York, New York

/s/ Peter S. Goodman
MCKOOL SMITH P.C.
One Bryant Park, 47th Floor
New York, New York 10036
Telephone: (212) 402-9200
Facsimile: (212) 402-9444

- and -

Basil A. Umari (*pro hac vice*)
Nicholas Zugaro (*pro hac vice*)
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Hearing Date and Time: February 2, 2011 at 9:45 a.m. (EST)
Response Deadline: January 21, 2011 at 4:00 p.m. (EST)

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re	:	**Chapter 11 Case No.**
BEARINGPOINT, INC., et al.,	:	**09 - 10691 (REG)**
Debtors.	:	**(Jointly Administered)**

LIQUIDATING TRUSTEE'S SECOND OMNIBUS MOTION
FOR DEEMED SCHEDULE AMENDMENTS
(CLAIMS DISPUTED UNDER SECTION 502(d))

TO THE HONORABLE ROBERT E. GERBER
UNITED STATES BANKRUPTCY JUDGE:

John DeGroote Services, LLC (the ***"Liquidating Trustee"***) as Liquidating Trustee to the BearingPoint, Inc. Liquidating Trust (the ***"Trust"***),[1] submits this motion (the ***"Motion")*** for amending certain scheduled claims identified on Exhibit A hereto (the ***"Scheduled Claims")***. In support of the Motion, the Liquidating Trustee respectfully represents, as follows:

Relief Requested

1. The Scheduled Claims are scheduled amounts relating to certain prepetition vendors and contract counterparties (the ***"Scheduled Claimants"***). The Liquidating Trustee has reviewed these Scheduled Claims and determined that each holder of these Scheduled Claims received a voidable preference under 11 U.S.C. § 547(b). Thus, based on 11 U.S.C. § 502(d), the Scheduled Claims should be disallowed unless the claimant returns the alleged preferential transfer. Accordingly, the Debtors request that the Court enter an order, pursuant to the

[1] More information regarding the Debtors' business and the background of these chapter 11 cases can be found in the *Declaration of John DeGroote Pursuant to Rule 1007-2 of the Local Bankruptcy Rules for the Southern District of New York in Support of Second-Day Motions and Applications,* filed on February 18, 2009, the date the Debtors filed their chapter 11 petitions.

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procedures established under the *Order Pursuant to Bankruptcy Code Section 105 Approving Notice Procedures for Claims Objections and Deemed Schedule Amendment Motions* [Docket No. 1353] (the ***"Procedures Order"***), amending the Scheduled Claims so that they are listed as disputed and not deemed allowed.

2. Many of the Scheduled Claimants did not file proofs of claim. To alleviate the requirement that the affected creditors file a proof of claim to which the Liquidating Trustee would then have to object, the Liquidating Trustee requests that the Scheduled Claim be automatically reinstated and allowed in the event that: (a) the Liquidating Trustee determines not to bring a preference action against the affected creditor by February 18, 2011 (the two-year anniversary of the Debtors' bankruptcy filing), (b) the affected creditor returns the alleged preferential transfer, or (c) the preference action is dismissed by a final order or judgment not subject to appeal. A proposed order granting the relief requested herein is attached hereto as Exhibit B.

Jurisdiction

3. Pursuant to 28 U.S.C. §§ 157 and 1334 and Standing Order M-61 of the United States District Court for the Southern District of New York, dated July 10, 1984 (Ward, Acting C.J.), the Court has jurisdiction to consider and grant the relief requested herein. A proceeding to consider and grant such relief is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409.

Schedules And Proofs Of Claim

4. On March 5, 2009, the Debtors filed their Schedules of Assets and Liabilities, including their Statements of Financial Affairs.

5. On March 11, 2009, this Court entered the *Order Pursuant to Section 502(b)(9) of the Bankruptcy Code and Bankruptcy Rule 3003(c)(3) Establishing the Deadline for Filing*

Proofs of Claim and Approving the Form and Manner of Notice Thereof [Dkt. No. 191] (the ***"Bar Date Order"***). The Bar Date Order established (i) April 17, 2009, at 5:00 p.m. (Eastern Time) as the last date and time for each person or entity (including, without limitation, individuals, partnerships, corporations, joint ventures, and trusts) to file proofs of claim (***"Proofs of Claim"***) based on prepetition claims against the Debtors; and (ii) August 17, 2009, at 5:00 p.m. (Eastern Time) as the last date and time for governmental units (as defined in section 101(27) of the Bankruptcy Code) to file Proofs of Claim against the Debtors. Pursuant to the terms of the Bar Date Order, on or about March 14, 2009, the Debtors mailed notice of the bar date to approximately 68,000 creditors and potential claimants.

6. On December 29, 2009, the Court entered an order confirming the Debtors' Second Amended Joint Plan Dated December 17, 2009 (the ***"Plan"***). The Plan became effective by its terms on December 30, 2009. Pursuant to the terms of the Plan, the Debtors' assets inured to the benefit of the Trust.

Deemed Amendments To Scheduled Claims

7. The Scheduled Claims identified on Exhibit A annexed hereto are scheduled amounts relating to the Scheduled Claimants. The Liquidating Trustee has reviewed these Scheduled Claims and has determined that each of the holders of the Scheduled Claims received a voidable preference under section 547(b). Section 502(d) of the Bankruptcy Code provides that, "the court shall disallow any claim of any entity…that is a transferee of a transfer avoidable under section…547…of this title, unless such entity or transferee has paid the amount, or turned over any such property, for which such entity or transferee is liable." 11 U.S.C. § 502(d). Accordingly, the Liquidating Trustee believes that the claims should be disallowed. Therefore, these scheduled liabilities no longer reflect the potential nature of the liabilities that the Debtors and their estates may owe to the Scheduled Claimants and that the Debtors' liability is disputed

with respect to these claims. Accordingly, the Liquidating Trustee requests that the Court enter an order deeming the Scheduled Claims amended so that they are listed as disputed.

Reservation of Rights

9. In the event that any of the Scheduled Claims identified on Exhibit A are not reduced and amended as requested herein, the Liquidating Trustee reserves its right to seek to amend such Scheduled Claims on other grounds at a later date.

WHEREFORE, the Liquidating Trustee respectfully requests that the Court enter an order granting the relief requested herein and such other and further relief as is just and proper.

Dated: December 30, 2010
New York, New York

/s/ Peter S. Goodman
MCKOOL SMITH P.C.
One Bryant Park, 47th Floor
New York, New York 10036
Telephone: (212) 402-9200
Facsimile: (212) 402-9444

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600 Travis Street, Suite 7000
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Telephone: (713) 485-7300
Facsimile: (713) 485-7344

Counsel to the Liquidating Trustee

Exhibit A

CreditorName	CurrentUnsecured	New Claim Status
ABOVENET COMMUNICATIONS INC	$27,487.12	Disputed
ADC LTD (CORDOVA SUPPORT SERVICES LIMITED)	$2,672.00	Disputed
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GEORGE MUNOZ ESQUIRE	$16,071.43	Disputed
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VERIZON	$223,100.97	Disputed
VINSON & ELKINS ATTORNEYS AT LAW	$668.75	Disputed
VOLLMER PUBLIC RELATIONS INC	$13,447.72	Disputed
WALTERS GROUP CONSULTING LLC (THE WALTERS GROUP)	$4,000.00	Disputed
WATSON WYATT WORLDWIDE	$5,000.00	Disputed
WEBEX COMMUNICATIONS INC	$48,037.50	Disputed
WILEY REIN LLP	$72,591.75	Disputed

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re	:	**Chapter 11 Case No.**
BEARINGPOINT, INC., et al.,	:	**09 - 10691 (REG)**
Debtors.	:	**(Jointly Administered)**

ORDER GRANTING LIQUIDATING TRUSTEES' SECOND OMNIBUS MOTION FOR DEEMED SCHEDULE AMENDMENTS (CLAIMS DISPUTED UNDER SECTION 502(D)

Upon consideration of the motion, dated December 29, 2010 (the ***"Second Omnibus Motion"***),[1] of John DeGroote Services LLC, Liquidating Trustee to the BearingPoint Inc. Liquidating Trust, as Liquidating Trustee in the above-captioned chapter 11 cases (the ***"Liquidating Trustee"***), for entry of an order, pursuant to the procedures established under the *Order Pursuant to Bankruptcy Code Section 105 Approving Notice Procedures for Claims Objections and Deemed Schedule Amendment Motions* [Docket No. 1353] (the ***"Procedures Order"*),** reducing and amending the Scheduled Claims identified on Exhibit A annexed hereto, are deemed listed as disputed all as more fully set forth in the Second Omnibus Motion; and the court having held a hearing to consider the relief requested herein (the ***"Hearing"***) with the appearances of all interested parties noted in the record of the Hearing; and upon all of the proceedings before the Court, the Court finds and determines the following:

A. Consideration of the Second Omnibus Motion and the relief requested therein is a core proceeding pursuant to 28 U.S.C. § 157(b).

B. Venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409.

[1] Unless otherwise defined herein, capitalized terms used herein shall have the meanings ascribed thereto in the Fifteenth Omnibus Objection.

C. The Court has jurisdiction to consider the Second Omnibus Objection and the relief requested therein in accordance with 28 U.S.C. §§ 157 and 1334 and the Standing Order M-61 of the United States District Court for the Southern District of New York, dated July 10, 1984 (Ward, Acting C.J.).

D. The Liquidating Trustee has provided due and proper notice of the Second Omnibus Motion and Hearing to parties in interest (the ***"Notice Parties"***), including to each holder of a claim listed on the attached exhibits, in accordance with the Procedures Order, and not further notice is necessary.

E. The legal and factual bases set forth in the Second Omnibus Motion establish just and sufficient cause to grant the relief requested therein.

F. The relief granted herein is in the best interests of the Debtors, their estates, creditors, the Liquidating Trust, and all parties in interest.

G. Notwithstanding the relief granted herein, the Liquidating Trustee reserves all rights under chapter 5 of the Bankruptcy Code and all claims they may have against any claimant.

Therefore, it is hereby ORDERED that:

1. The Second Omnibus Motion is GRANTED as set forth herein.

2. The Debtors' schedules are deemed amended with respect to the Scheduled Claims listed on Exhibit A hereto so that they are listed as disputed and not deemed allowed.

3. An affected Scheduled Claim will be automatically reinstated and allowed in the event that: (a) the Liquidating Trustee determines not to bring a preference action against the affected creditor by February 18, 2011 (the two-year anniversary of the Debtors' bankruptcy filing), (b) the affected creditor returns the alleged preferential transfer, or (c) the preference action is dismissed by a final order or judgment not subject to appeal

4. Garden City Group is authorized and directed to reduce and/or amend the claims pursuant to this Order in the official claims register in these chapter 11 cases.

5. This Court shall retain jurisdiction to hear and determine all matters arising from the implementation of this Order.

Dated: New York, New York
__________, 2010

____
HONORABLE ROBERT E. GERBER
UNITED STATES BANKRUPTCY JUDGE

Exhibit A

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ABOVENET COMMUNICATIONS INC	$27,487.12	Disputed
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